

South Dakota Streamlined Sales Tax Agreement Certificate of Exemption

Warning to purchaser:

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that is due tax on this sale. The state that is due tax on this sale will be notified that you claimed exemption from sales tax. You will be held liable for any tax and interest, as well as civil and criminal penalties imposed by the member state, if you are not eligible to claim this exemption. **Sellers may not accept a certificate of exemption for sales sourced within the state if the reason for exemption does not apply in that state.**

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Enter the two-letter abbreviation for the state under whose laws you are claiming exemption.

Check one:

- Single purchase certificate.** Relates to invoice/purchase order # _____.
- Blanket certificates.** If checked, this certificate continues in force until cancelled by the purchaser.

| | | | | |
|---------------|---|------------|--|-------------------------------|
| Print or type | Name of purchaser _____ | | | |
| | Business address _____ | | City _____ | State _____ Zip code _____ |
| | Purchaser's tax ID number _____ | | State of Issue _____ | County of Issue _____ |
| | If no tax ID number, enter the following: | FEIN _____ | Driver's license number/State Issued ID number <i>state of issue</i> _____ <i>number</i> _____ | Foreign diplomat number _____ |
| | Name of seller from whom you are purchasing, leasing or renting _____ | | | |
| | Seller's address _____ | | City _____ State _____ | Zip code _____ |

Type of business. Circle the number that describes your business.

| | | |
|------------------|---|---------------------------------------|
| Type of business | 01 Accommodation and food services | 11 Transportation and warehousing |
| | 02 Agriculture, forestry, fishing, hunting | 12 Utilities |
| | 03 Construction | 13 Wholesale trade |
| | 04 Finance and insurance | 14 Business services |
| | 05 Information, publishing and communications | 15 Professional services |
| | 06 Manufacturing | 16 Education and health-care services |
| | 07 Mining | 17 Nonprofit organization |
| | 08 Real estate | 18 Government |
| | 09 Rental and leasing | 19 Not a business |
| | 10 Retail trade | 20 Other (<i>explain</i>) _____ |

Reason for exemption. Circle the letter that identifies the reason for the exemption.

| | | |
|----------------------|---|---|
| Reason for exemption | A Federal government (<i>department</i>) _____ | H Agricultural production # _____ |
| | B State or local government (<i>name</i>) _____ | <div style="background-color: black; width: 100%; height: 15px;"></div> |
| | C Tribal government (<i>name</i>) _____ | J Direct pay permit # _____ |
| | D Foreign diplomat # _____ | K Multiple points of use (services, digital goods, or computer software delivered electronically) |
| | E Charitable organization # _____ | L Direct mail # _____ |
| | F Religious or educational organization # _____ | M Other (<i>explain</i>) _____ |
| | G Resale # _____ | |

Sign here *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

| | | | |
|---|-----------------------|-------------|------------|
| Signature of authorized purchaser _____ | Print name here _____ | Title _____ | Date _____ |
|---|-----------------------|-------------|------------|

Exemption Certificate

South Dakota Department of Revenue & Regulation

RV-066
Revised 07/03

445 E. Capitol Avenue | Pierre, SD 57501-3185 | 1-800-TAX-9188

THIS CERTIFICATE IS NOT VALID IF THE PURCHASER DOES NOT INDICATE BASIS FOR THEIR EXEMPTION.
INFORMATION ON EXEMPT TRANSACTIONS IS ON THE BACK OF THIS FORM.

Name of Purchaser

Telephone Number

Street Address

City

State/Zip Code

Name of Seller

Any purchaser who knowingly and intentionally lists items for resale that he/she knows will not be resold, or provides an invalid exemption certificate with the intent to evade payment of the tax is guilty of a Class 1 misdemeanor and may be fined up to fifty percent of the tax in addition to the tax. *SDCL 10-45-61*

The undersigned certify that they have read this document and that the statements regarding the purchase, use or resale of each of the items are true. The undersigned are fully aware of the consequences that will result from the misuse of this certificate. The undersigned further asserts that they have the authority to complete and submit this document on behalf of the above named business.

Authorized Signature

Title

Name

Date

The person signing this certificate MUST check the applicable box showing the basis for the exemption from sales tax and provide the purchaser's tax permit or exemption number. Tax permit numbers containing the letters "ET" or "UT" can not be used for tax-free purchases.

1. Government Entity

South Dakota Exemption #

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form. "Directly" does not include per diem, cash advances, or similar indirect payments. Government entities are not required to furnish exemption numbers.

2. Non-profit Hospital

South Dakota Tax Permit #

I certify that the items are being purchased by an authorized official of the non-profit hospital; that payment is made from non-profit hospital funds; and the non-profit hospital retains title to the property.

3. Relief Agency

South Dakota Exemption #

I certify that the items or services purchased are to be paid directly with funds from the entity noted.

4. Religious or Private Educational Institutions

South Dakota Exemption #

I certify that the items are being purchased by an authorized official of the religious or private educational institution; that payment is made from religious or private educational institutions funds; and the religious or private educational institution retains title to the property.

5. Agricultural Products and Services - I certify the items and services purchased will be used for exclusive agricultural purposes only.

6. Farm Machinery - I certify that the farm machinery, attachment unit, or irrigation equipment being purchased is to be used exclusively for agricultural purposes and qualifies for the 3% sales and use tax rate.

7. Direct Payment Permit

South Dakota Direct Payment Permit #

I certify the entity listed on this form has a Direct Payment Permit and will accrue and pay the use tax directly to the department.

8. Resale or Re-lease

Tax Permit #

If no permit number is available, provide reason:

Describe nature of your business:

Describe the items for which you are claiming exemption for:

DO NOT SEND THIS CERTIFICATE TO THE DEPARTMENT OF REVENUE & REGULATION. KEEP IT WITH YOUR RECORDS IN CASE OF AN AUDIT.